

Revenue Sources And Variance Commentary

Property Taxes

Property taxes are imposed on both real and personal property, and consist of two components -- primary and secondary taxes. Primary taxes finance the County's general government operations through its General Fund. Secondary taxes finance the County's general obligation bonded debt, the Flood Control District and the Library District. State law restricts growth in local revenue generated from primary property taxation. The annual primary maximum property tax levy is computed by determining the prior year's maximum allowable property tax levy and increasing the base levy by two percent (with an allowance for new construction).

The County levies real property taxes on or before the third Monday in August for the fiscal year that begins on the previous July 1. Real property taxes are paid in arrears, and the first installment is due the first business day of October and becomes delinquent the first business day of November. The second installment is due on the first business day of April of the next calendar year and becomes delinquent the first business day of May.

Listed below are the overall primary and secondary assessed valuation (A.V.) and tax rates for the last nine fiscal years plus the budget for FY 2000-01. This table presents real property and personal property combined A.V. and tax rates. All rates presented are per \$100 of assessed valuation.

Fiscal Year	Primary Valuation and Rate		Secondary Valuation and Rate					Total Rate
	A.V. (000)	Rate	A.V. (000)	Debt Service	Library District	Flood Control A.V. (000)	Flood Control District	
1991-92	13,875,616	0.9843	14,235,176	0.1741	0.0444	10,465,251	0.4447	1.6475
1992-93	13,605,515	1.0739	13,808,814	0.1409	0.0426	10,063,004	0.3901	1.6475
1993-94	13,296,195	1.0548	13,504,108	0.1878	0.0417	9,675,782	0.3632	1.6475
1994-95	13,302,327	1.2394	13,521,175	0.0032	0.0417	9,724,304	0.3632	1.6475
1995-96	13,493,737	1.1580	14,119,435	0.1464	0.0099	10,827,837	0.3332	1.6475
1996-97	13,975,668	1.1054	14,343,156	0.1575	0.0421	11,129,482	0.3425	1.6475
1997-98	15,006,270	1.1265	15,723,498	0.1364	0.0421	12,361,851	0.3425	1.6475
1998-99	16,017,265	1.1472	16,813,017	0.1312	0.0421	13,660,618	0.3270	1.6475
1999-00	17,463,875	1.1884	18,676,830	0.1085	0.0421	15,504,112	0.2858	1.6248
2000-01	19,403,722	1.1687	20,938,920	0.1148	0.0421	17,684,918	0.2534	1.5790

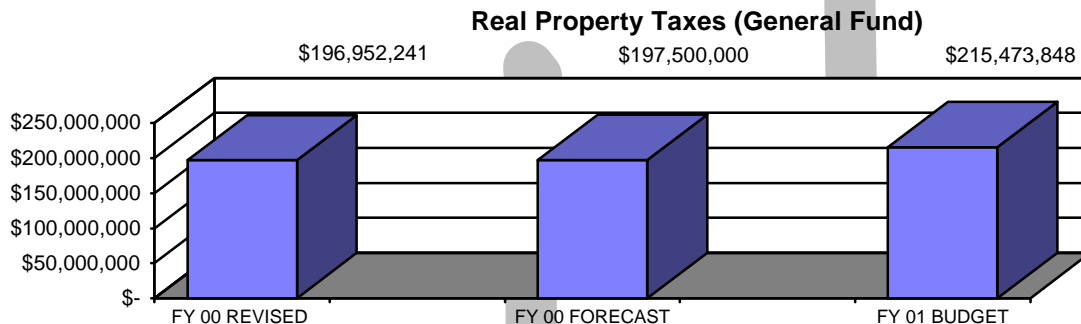
Note: Excludes SRP.

The FY 2000-01 tentative budget includes an estimated primary property tax (excluding Salt River Project) of \$226,771,307, an increase of \$19,230,610 (9.27%) from the FY 1999-00 final adopted primary property tax budget. This increase is due to tremendous growth in assessed value of property, predominantly from new properties added to the tax rolls. Overall, the combined county tax rate is dropping 4.58 cents per \$100 in assessed valuation. The total new combined tax rate is \$1.5790 versus the FY 1999-00 rate of \$1.6248. This was accomplished by reducing the Primary tax rate by \$0.0197 and reducing the Flood Control District tax rate by \$0.0324 while adding a modest increase in the Debt Service rate in the amount of \$0.0063 to cover scheduled payments on outstanding voter approved General Obligation Bonds. The Library District tax rate will be held constant at the Fiscal Year 1999-00 rate of \$0.0421. The following table depicts the primary and secondary real property and personal property combined tax levy for the last nine fiscal years, plus the budget for FY 2000-01. The combined total county rate is actually estimated to be below the estimated "Truth in Taxation" rate, meaning that on average, tax payers will receive a real overall reduction in taxes versus the previous year.

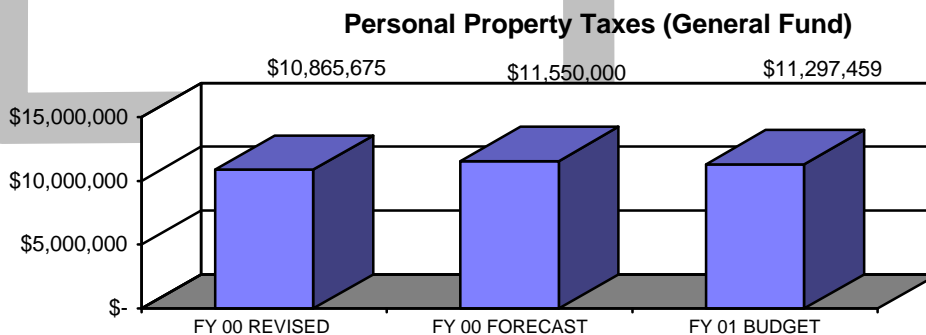
Fiscal Year	Preliminary Tax Levy				Total
	Primary General Fund	Debt Service	Secondary Flood Control District	Library District	
1991-92	136,572,245	25,868,883	46,536,850	6,320,418	215,298,396
1992-93	146,115,141	19,461,200	39,254,429	5,882,555	210,713,325
1993-94	140,248,266	25,360,203	35,142,441	5,631,213	206,382,123
1994-95	164,865,317	428,377	35,318,672	5,638,330	206,250,696
1995-96	156,257,472	20,670,863	36,078,354	1,397,824	214,404,513
1996-97	154,487,036	22,590,472	38,118,477	6,038,469	221,234,454
1997-98	169,045,638	21,446,852	42,339,342	6,619,593	239,451,425
1998-99	183,750,071	22,058,679	44,670,223	7,078,280	257,557,253
1999-00	207,540,697	20,264,361	44,310,754	7,862,946	279,978,758
2000-01	226,771,307	24,037,880	44,813,583	8,815,285	304,438,055

NOTE: For reconciliation to the budgeted property tax, please refer to page 37. Excludes SRP.

The preliminary Fiscal Year 2000-01 Primary tax levy provides an additional \$19,230,610 above the Fiscal Year 1999-2000 Primary tax levy. This increase in revenue is due entirely to new construction and other additions to the tax rolls. In total, additional revenue provided by growth in assessed valuation on existing properties was exactly offset by a reduction in the Primary tax rate. 9.26% of the Primary tax assessed valuation growth of 11.10% is due to new construction.



Based on the preliminary Primary property tax levy, General Fund Real Property tax revenue will increase \$18,521,607, or 9.40%, from the Fiscal Year 1999-00 revised budget. As stated earlier, this revenue increase is due to growth in Primary tax assessed valuation.



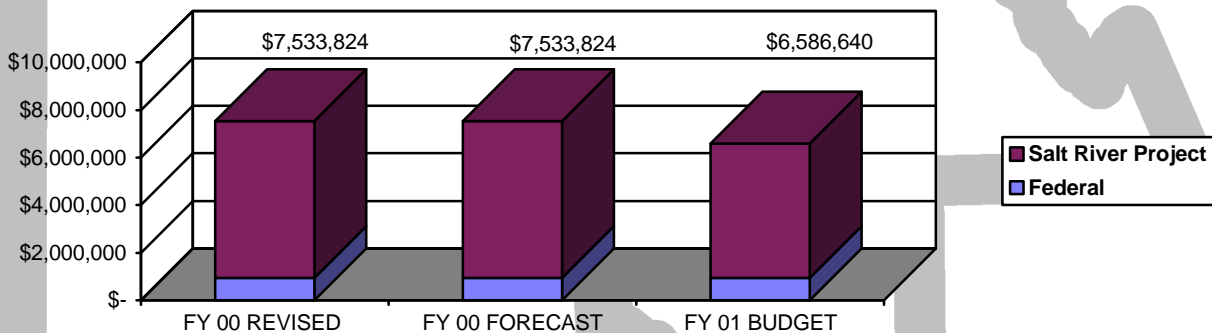
Personal property taxes are comprised of secured personal property and unsecured personal property. Secured personal property consists of fixed assets attached to real property. Secured personal property taxes are levied and billed with real property taxes. Unsecured personal property consists of moveable fixed assets. In contrast to secured, unsecured personal property taxes are billed annually and are payable 30 days after the billing date. Residential personal property is exempt from taxation, with the exception of mobile homes. Personal property

owners are exempt from Flood Control District taxation. Thus, personal property taxes are levied only for the General Fund (primary), Debt Service (secondary), and the Library District (secondary).

The FY 1999-00 revised primary personal property tax budget is \$10,865,675. The FY 1999-00 forecast is projected to meet budget through the first three-quarters of the fiscal year. The legal collection schedule for personal property taxes requires that most of the current year tax levy will actually be collected in the following year, with the result that revenue can exceed budget due to variation in tax rates or to unanticipated growth in taxable personal property.

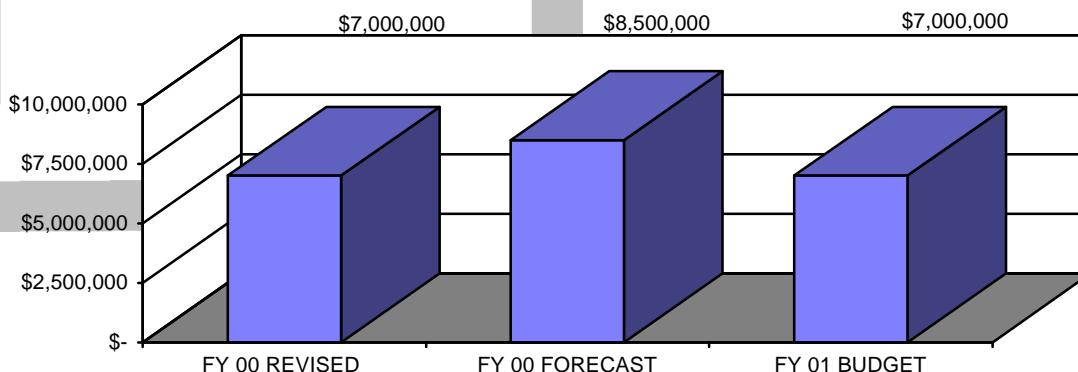
The FY 2000-01 budget for General Fund Personal Property taxes is \$11,297,459, which is a decrease of \$252,541 (2.24%) under the FY 1999-00 estimated actual collections, which have far outpaced the actual personal property tax levy in recent years due to the exceptionally robust economy. The General Fund Personal property tax budget is at 100% of the personal property tax levy amount; however, collections have surpassed the levy amount in recent years.

Payments In Lieu Of Taxes



Payments in lieu of taxes are collected from the Salt River Project (SRP) and the federal government. SRP values have declined in recent years due to changes in tax laws and in the electric utility industry. The estimated FY 2000-01 budget for payments in lieu of taxes is \$6,586,640, a decrease of \$947,184 or 14.4%

Tax Penalties and Interest



Penalties and interest are collected on delinquent property taxes. The FY 1999-00 forecast exceeds budget by \$1,500,000, based on collections through March 1999. The FY 2000-01 budget is a conservative estimate based on historical collection trends. Tax penalties and interest fluctuate and are difficult to accurately forecast, so it is prudent to budget this revenue conservatively.

Special Sales Taxes

The County and Stadium District levy special sales taxes are collected by the State which distributes them to Maricopa County with the County's State shared sales tax distribution.

In 1994-95 the State Legislature allowed the Stadium District to begin a surcharge on rental cars to help fund the Cactus League Stadium construction and operations in Maricopa County. The sunset of the Major League Sales tax occurred in 1997-1998.

<u>Fiscal Year</u>	<u>Proposed Jail Detention Facilities</u>	<u>Stadium District Car Rental Surcharge</u>	<u>Stadium District Major League Baseball</u>
1993-94		3,998,649	
1994-95		4,408,888	\$18,883,297
1995-96		4,818,487	87,061,064
1996-97		5,326,147	96,058,302
1997-98		5,443,369	35,997,339
1998-99	44,000,000	5,400,000	
1999-00 F	91,738,000	5,462,645	
2000-01 B	95,333,000	5,551,425	

Maricopa County received citizens' approval in November 1998 to enact a new special sales tax to fund construction and operation of adult and juvenile detention facilities. This new special sales tax began collections in January of 1999. The FY 1999-00 budget reflected the first full year of collections of the special tax.

Licenses and Permits

Maricopa County, as authorized by statute, collects revenue from a variety of licenses and permits that it issues through various County departments. Rates for licenses and permits are approved by the Board of Supervisors, unless otherwise set forth in State statutes. The revenue generated from licenses and permits is used to offset the cost of issuing the permits.

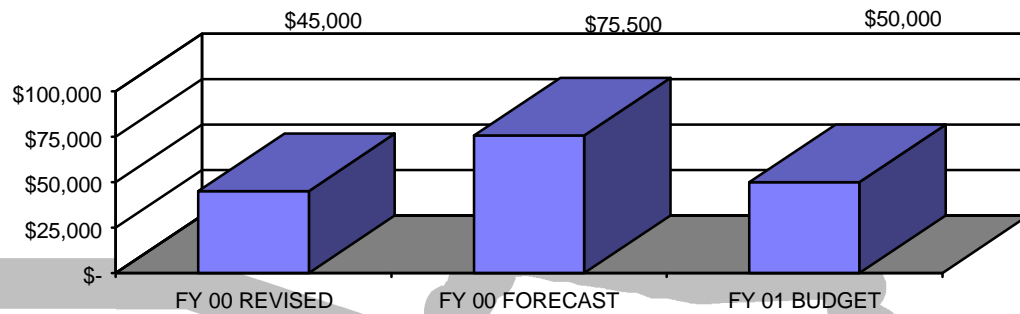
Examples of licenses and permits include: liquor licenses, pawn shop licenses, building permits, planning variance permits, marriage licenses, mobile home use permits, animal licenses, environmental permits, right-of-way use permits, mobile home moving permits, air pollution permits and flood control licenses. The various revenue sources are recorded in the various fund types, as applicable, depending on whether they are generated by a General Fund department (general government or general purpose) or Special Revenue Fund department (a restricted purpose department). Listed below are the actual license and permit revenues recorded for the last eight fiscal years, forecasted totals for FY 1999-00, plus the budget for FY 2000-01.

Licenses & Permits Revenues			
<u>Fiscal Year</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
1991-92	1,670,967	8,687,231	10,358,198
1992-93	1,880,372	9,378,628	11,259,000
1993-94	1,677,251	10,943,744	12,620,995
1994-95	1,927,793	13,012,399	14,940,192
1995-96	2,340,983	10,074,284	12,415,267
1996-97	2,380,622	10,944,271	13,324,933
1997-98	2,248,372	12,634,283	14,882,655
1998-99	2,839,905	14,227,608	17,067,513
1999-00 F	75,500	20,545,096	20,620,596
2000-01 B	50,000	21,313,311	21,413,311

License and permit revenues within the General Fund are currently generated by General Government. Forecasted revenue is expected to exceed budget due to higher than anticipated volume in building inspection and planning fees.

Planning and Development revenues from license and permit fees were budgeted in the Special Revenue Fund rather than the General Fund beginning in FY 1999-00. This move is an effort to create more accountability for the development community.

Licenses & Permits Revenue (General Fund)



Department	Amount	Description
General Government	\$ 50,000	Liquor Licenses
	\$ 50,000	

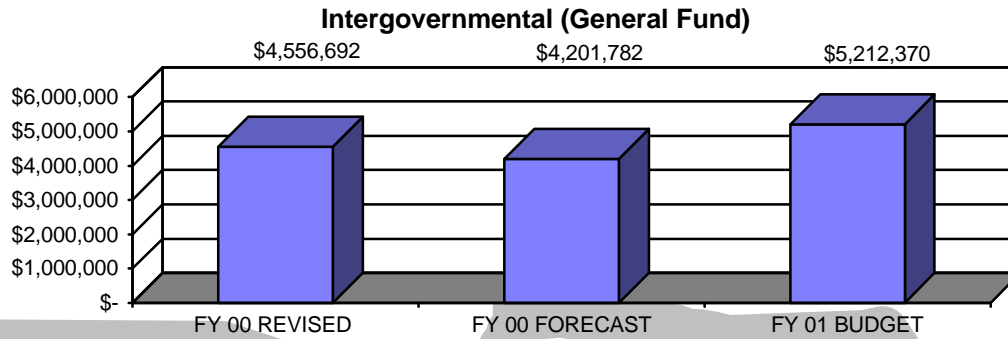
Intergovernmental and Grants

Maricopa County receives intergovernmental revenues from a variety of sources, including the Federal government, local cities and the State of Arizona. Included in the intergovernmental classification are grant revenues that typically carry restrictions regarding how the funds may be expended. The restrictions normally specify that the funds must be spent on specific activities for specific purposes. For financial reporting purposes (the Comprehensive Annual Financial Report), collections of sales tax and auto lieu revenues are included in intergovernmental revenues. However, for this publication, those items have been reported separately, and thus are not included in the table below.

Listed below are the actual intergovernmental and grant revenues recorded for the last nine fiscal years, forecasted totals for FY 1999-00, plus the budget for FY 2000-01. Beginning in FY 1999-00 the General Fund total revenue for this category decreased as a result of moving the jail per diem revenue to the special revenue category. The FY 1999-00 budget includes increases in various grant-funded programs and intergovernmental agreements with the State of Arizona.

Intergovernmental and Grant Revenues								
Fiscal Year	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Capital Projects Funds	Debt Service	Eliminations	Total
1990-91	57,789,081	19,169,422	5,111,763	277,682	17,161,901	0		99,509,849
1991-92	56,917,902	33,259,242	4,382,076	609,417	5,107,746	0		100,276,383
1992-93	58,413,355	25,269,829	5,938,212	365,475	950,777	0		90,937,648
1993-94	61,766,027	30,442,290	8,930,589	0	1,065,771	0		102,204,677
1994-95	76,624,601	56,752,629	4,495,155	458,113	1,043,694	0		139,374,192
1995-96	28,170,608	92,219,010	6,506,520	0	0	277,295		127,173,433
1996-97	33,158,048	102,252,722	0	0	0	279,935		135,690,705
1997-98	16,869,017	105,234,817	13,010,680	0	42,238,451	262,793		177,615,758
1998-99	20,122,702	204,691,889	0	0	1,335,329	0		226,149,920
1999-00 F	4,201,782	207,059,486	0	0	0	0		211,261,268
2000-01 B	5,212,370	247,251,745	0	0	0	0		252,464,115

Note: Historical data prior to FY 1997-98 for General Fund and Debt Service included Indirect Cost Recovery.



Most intergovernmental revenues fall within the Special Revenue category. The table below outlines the most of the General Fund FY 2000-01 intergovernmental revenue budget detail, which have increased due to the General election.

Department	Amount	Description
Elections	\$2,652,730	Election Services
General Government	249,772	Shared State Lottery Sales
Indigent Representation	100,000	State Grand Jury Reimbursements
Justice Courts	975,000	State Reimbursement for JP Salaries
Juvenile Courts	31,200	Federal Reimbursement for Inmate Housing
Medical Eligibility	1,125,668	SOBRA Reimbursements for Eligibility Determinations
Sup. of Schools	78,000	National Forest Fees for Schools
Total	\$ 5,212,370	

Highway User Revenue Funds (Hurff)

The State of Arizona levies a highway user tax of \$0.18 per gallon on the motor fuel sold within the state. The primary purpose of the highway user tax is to fund construction and maintenance of streets and highways. In pursuit of this goal, the State distributes these highway user funds in approximately the following proportions: 50 percent to the State Highway Fund, 30 percent to cities and towns and 20 percent to counties. The highway user revenues distributed to the counties are allocated based upon fuel sales and estimated consumption as well as population. Maricopa County records its portion of the highway user tax in the Transportation Fund that is administered by the Maricopa County Department of Transportation.

Listed to the right are the actual collections of the highway user revenues for the last eight fiscal years, forecasted totals for FY 1999-00, plus the budget for FY 2000-01.

Fiscal Year	Highway User Tax
1991-92	55,318,677
1992-93	55,922,890
1993-94	57,901,673
1994-95	63,227,494
1995-96	68,763,760
1996-97	73,249,850
1997-98	67,408,288
1998-99	72,392,313
1999-00 F	79,445,000
2000-01 B	83,470,314

State Shared Sales Taxes

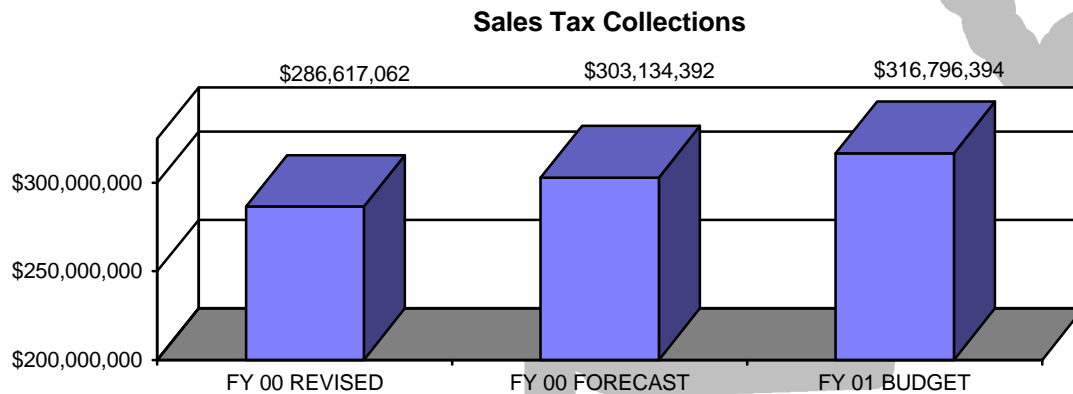
Maricopa County does not levy a general-purpose sales tax. However, the County does receive a portion of the State of Arizona's Transaction Privilege Tax collections, which are deposited in the General Fund. The State collects transaction privilege taxes on 30 types of business activities, at rates ranging from .516 to 6.05 percent. A portion of each of these taxes, ranging from 0 to 80 percent, is allocated to a pool for distribution to the cities, counties and state. Of this pool, 40.51 percent is allocated to Arizona counties.

Prior to FY 1994-95, the counties' distribution was determined using a calculation that combined assessed valuation and location of actual sales tax receipts (point of sale). Beginning with FY 1994-95, the state uses a new allocation procedure. The new procedure distributes the funds determined from the larger of two different calculations: a) 50% based on point of sale + 50% based on assessed valuation; or b) 50% based on point of sale

+ 50% based on population. Also as of FY 1994-95, the counties receive a portion of an additional 2.43 percent of the State's share of receipts, distributed using a 50% point of sale + 50% population basis method.

Listed to the right are the actual sales tax collections for the last eight fiscal years, forecasted totals for FY 1999-00, plus the budget for FY 2000-01. The FY 2000-01 budget for the General Fund is based on conservative economic forecasts and assumes a 4.5% growth rate over the 1999-00 forecast. The increase from the FY 1999-00 forecast is \$13,662,002.

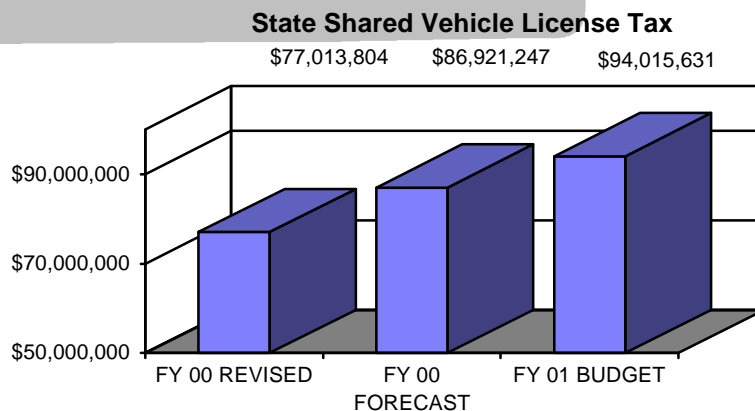
State Shared Sales Tax Collections	
Fiscal Year	General Fund
1991-92	164,190,068
1992-93	176,925,962
1993-94	209,588,061
1994-95	215,015,368
1995-96	231,009,128
1996-97	242,352,311
1997-98	257,643,630
1998-99	279,812,954
1999-00 F	303,134,392
2000-01 B	316,796,394



State Shared Vehicle License Taxes

The State of Arizona levies vehicle license taxes annually on all vehicles, based upon their estimated value. The Vehicle License Tax is essentially a personal property tax levied by the state on cars and trucks. The FY 2000-01 budget incorporates a predicted 8.16% growth in Vehicle License Tax Revenue over the FY 1999-2000 forecasted revenue [FY 1999-00 revenue is forecasted to exceed the budget by \$9,907,443; the FY2000-01budget is \$7,094,384 above the forecast.] These taxes are paid as part of the annual auto license renewal process, billed and payable during the month in which the vehicle was first registered. Collections are shared between the state, counties and cities. Revenue forecasts include the impact of recent tax cut legislation. Listed to the right are actual and projected vehicle license tax collections from FY 92-FY 01.

State Shared Vehicle License Tax	
Fiscal Year	General Fund
1991-92	32,992,840
1992-93	34,229,803
1993-94	39,330,291
1994-95	44,940,805
1995-96	53,481,261
1996-97	64,600,858
1997-98	68,309,110
1998-99	81,053,747
1999-00 F	86,921,247
2000-01 B	94,015,631



Fees and Charges, Fines and Forfeits, Internal Service Charges, and Patient Charges

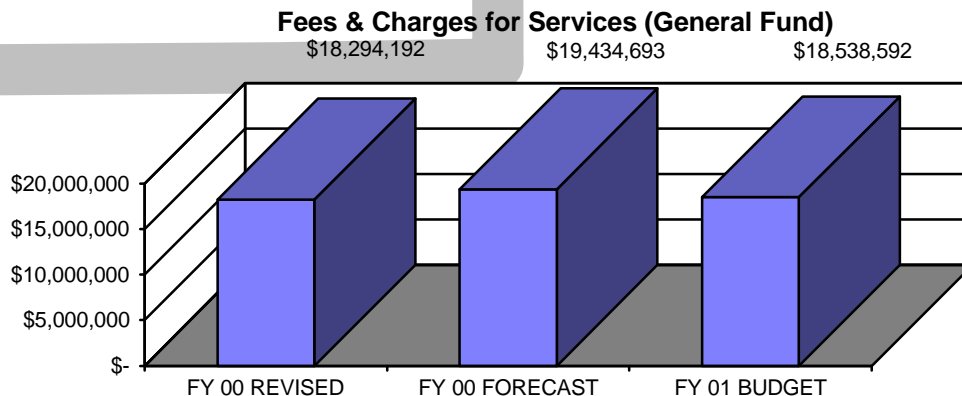
Maricopa County charges its customers fees for various services in the form of user fees or charges for services. Care is exercised in establishing charges for services so that the fees are not unduly discriminatory against those most in need of services. The County Board of Supervisors approves the fee rates for services. Charges for service are also levied internally within Maricopa County government for internal services provided by one County department to another department. The County's policy is to fully recover the cost for providing services.

Examples of charges for services to the public include building plan reviews, court fees, fiduciary fees, jury fees, passport fees, notary bond fees, zoning application fees, autopsy fees, kennel fees, landfill charges, park entrance fees, vital statistic document fees, room and board fees, probation service fees, patient service charges and medical capitation fees. Examples of internal charges for services include motor pool charges and long distance telephone charges. Through statutory and enforcement authority, Maricopa County also collects various fines and forfeitures such as citations, court fines, and library fines. Each of these types of revenues, charges for services, internal charges for services and fines and forfeits are recorded in the applicable fund type, depending on their nature. Charges for service to the public are recorded in the General Fund, the Special Revenue Funds and the Enterprise Funds. Fines and forfeits are recorded in the General and Special Revenue Funds.

Listed below are the charges for services, fines and forfeits and net patient service revenues recorded for the last eight fiscal years, forecasted totals for FY 1999-00, plus the budget for FY 2000-01.

Fees and Charges and Fines & Forfeits Revenues							
Fiscal Year	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Capital Projects Funds	Eliminations	Total
1991-92	26,175,755	24,927,961	352,282,873	132,704,926	499,356		536,590,877
1992-93	27,817,045	24,510,472	401,393,522	137,626,475	909,657		592,257,171
1993-94	32,386,835	10,951,564	453,417,547	162,749,217	323,006		659,828,169
1994-95	33,205,377	21,211,035	464,406,141	126,851,818	67,014		645,741,385
1995-96	34,025,494	22,913,761	466,685,704	71,231,729	0		594,856,688
1996-97	31,051,154	24,660,740	459,442,809	85,204,601	64,018		597,423,322
1997-98	33,837,750	32,506,984	465,456,904	66,587,939	231,215		598,620,792
1998-99	31,106,510	24,883,434	511,798,260	65,310,440	0	(95,742,813)	538,003,411
1999-00	30,072,481	27,718,065	585,277,987	85,397,449	0	(119,842,404)	608,623,578
2000-01	28,778,036	30,191,463	569,319,359	40,580,533	0	(93,888,941)	574,980,450

Fees and Charges For Services



Most departments that collect charges for services have maintained their budgets over the prior year. However, budgeted Fees and Charges have decreased for FY 2000-01 because the Clerk of the Court has shifted a portion of the revenue stream from Fees and Charges to Fines and Forfeitures for better financial reporting. Overall, budgeted revenue for the Clerk of the Court's Office has decreased \$896,101.

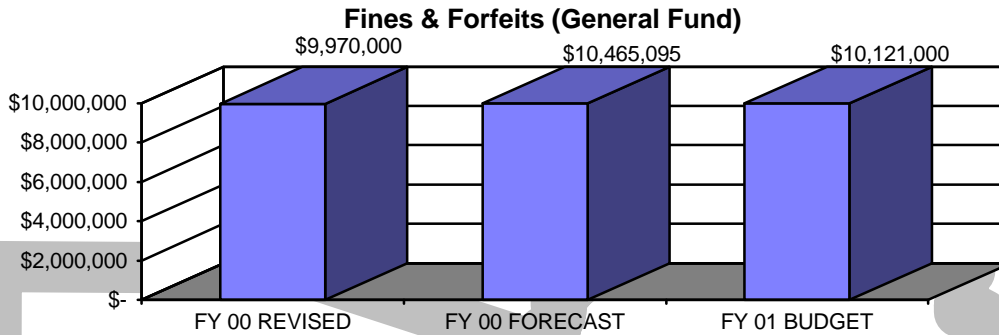
Fees and Charges For Service Summary			
Department	FY 1999-00	FY 2000-01	Description
Clerk of the Court	3,800,000	3,610,000	Filing Fees
Constables	453,000	453,000	Writ & Restitution Collection Fees
Elections	15,000	0	Certification Fees
General Government	1,550,000	2,000,000	Tax Sale Fees and Cable TV Franchise Fees
Human Resources	20,900	25,300	Garnishments and Support Processing Fees
Justice Courts	2,480,000	2,350,000	Court Filing Fees
Medical Examiner	235,000	235,000	Cremation Certificate Fees and Transport Fees
Public Fiduciary	690,000	780,000	Fiduciary Fees and Probate Fees
Recorder	5,870,000	5,940,000	Document Recording Fees
Sheriff	2,879,292	2,879,292	Contract Law Enforcement
Superintendent of Schools	35,000	0	Garnishment & Support Processing Fees
Superior Court	260,000	260,000	Reimbursement of Court Costs
Treasurer	6,000	6,000	Miscellaneous Charges
Total	18,294,192	18,538,592	

Internal Service Charges

Internal service charges are established each budget season. The internal service fee rates are intended to recover from the appropriate user the full cost of the services provided. Internal charges for services are recorded in the Internal Service Funds. The decrease in the overall Internal Service Charge FY 2000-01 budget is due to a reduction in Risk Management and Equipment Services Charges.

Fiscal Year	Internal Service Funds
1991-92	132,704,926
1992-93	137,626,475
1993-94	162,749,217
1994-95	126,851,818
1995-96	71,231,729
1996-97	82,204,601
1997-98	24,354,392
1998-99	26,769,664
1999-00F	40,522,322
2000-01B	39,573,844

Fines and Forfeits

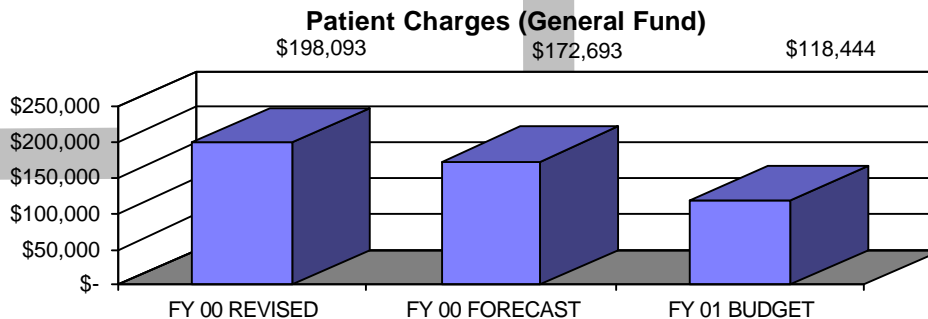


Fines and forfeits are collected by the Justice Courts and Superior Court. Based on collections through March, the forecasted revenue is expected to exceed budget due to rising caseloads. The FY 2000-01 budget anticipates fines and forfeits in line with caseload increases in the Justice Courts and a different method of posting by the Clerk of the Court for fines and forfeits for more accurate financial reporting.

Department	Amount	Description
Clerk of the Superior Court	\$1,615,000	Superior Court Fines
Justice Courts	8,500,000	Traffic and Misdemeanor Fines
	\$10,115,000	

Patient Charges

Patient Charges and Patient Care – Revenue Allowances							
Fiscal Year	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Capital Projects Funds	Eliminations	Total
1997-98	2,444,637	532,007	323,663,351	0	0	(54,232,273)	272,408,322
1998-99	647,580	602,542	508,799,795	0	0	(40,707,215)	469,342,702
1999-00F	172,693	847,066	584,897,791	0	0	(47,811,146)	538,106,404
2000-01B	118,444	1,599,337	568,919,359	0	0	(54,315,097)	516,322,043



In the General Fund, patient service revenues are generated by the residual long-term care program and charges by the Sheriff's Office to other counties for inmate psychiatric treatment. The long-term care residual population will decline because no new patients are enrolled in the program. This budget reflects the declining population of long-term care residual patients. In addition, the revenue collected by the Sheriff's Office from other counties is declining as other counties develop their own treatment programs.

Patient Charges FY 2000-01 Adopted Budget Summary		
Department	Amount	Description
Healthcare Mandates	\$93,044	LTC Share of Cost
Sheriff's Office	25,400	Rule 11 Competency Restoration Services
	\$118,444	

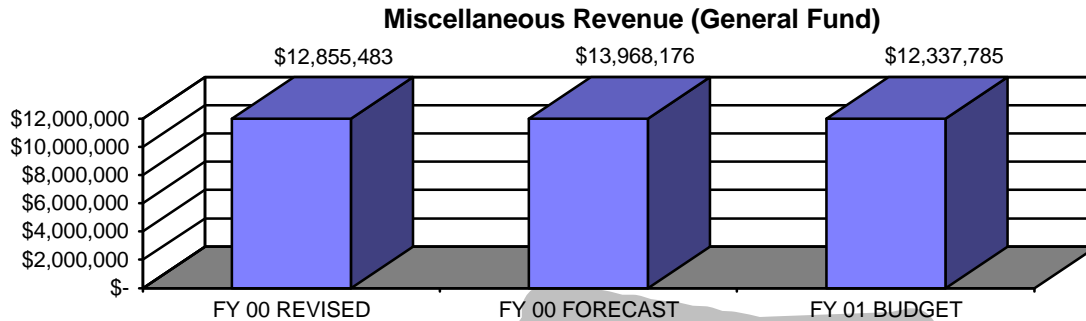
Miscellaneous Revenue

Maricopa County classifies miscellaneous revenues as any revenues that do not fall within a more specific revenue category. Examples of miscellaneous revenues include concessions, sales of copies, sales of fixed assets, interest earnings, building rental, pay phone receipts, insurance recoveries, food sales, land sales, map sales, equipment rental and bond proceeds.

Listed below are the miscellaneous revenues recorded for the last eight fiscal years, forecasted amounts for FY 1999-00, plus the budget for FY 2000-01. Federal disproportionate share revenues were budgeted as patient service revenue in FY 1995-96, but have been presented in this table as miscellaneous revenues to provide consistency with the method of historical financial reporting. Additionally, bond proceeds available at the end of FY 1994-95 have been budgeted as miscellaneous revenue in FY 1995-96, rather than beginning fund balance, due to the nature of the accounting relationship between bond funds and the capital projects fund. Miscellaneous revenues are recorded in all of the fund types.

The major increase in miscellaneous revenue in Capital Projects Funds is due to one time receipt of proceeds from Certificates of Participation that will be used to fund the Capital Improvement Program.

Miscellaneous Revenue							
Fiscal Year	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Debt Service Funds	Capital Projects Funds	Total
1991-92	13,639,382	9,108,790	50,083,998	4,335,105	803,808	6,288,593	35,778,524
1992-93	10,911,198	8,550,621	59,160,264	3,285,982	3,820,486	1,454,953	87,183,504
1993-94	17,361,501	5,398,008	73,262,620	2,966,423	1,697,395	1,888,447	102,574,394
1994-95	22,290,356	11,745,466	77,468,996	2,974,265	772,308	1,395,661	116,647,052
1995-96	22,698,183	13,368,020	5,249,093	104,646	1,075,861	1,287,867	43,783,670
1996-97	12,052,384	19,343,464	5,221,705	741,659	622,445	10,056,965	48,038,622
1997-98	10,170,063	32,181,062	1,292,308	269,866	524,591	100,241,220	144,679,110
1998-99	12,514,416	24,642,605	78,878,826	2,594,804	400,000	407,093	119,437,744
1999-00	13,968,176	25,334,749	21,320,726	941,625	400,000	1,325,000	63,290,276
2000-01	12,837,785	20,561,978	95,245,752	660,685	3,753,591	248,643,548	381,203,339

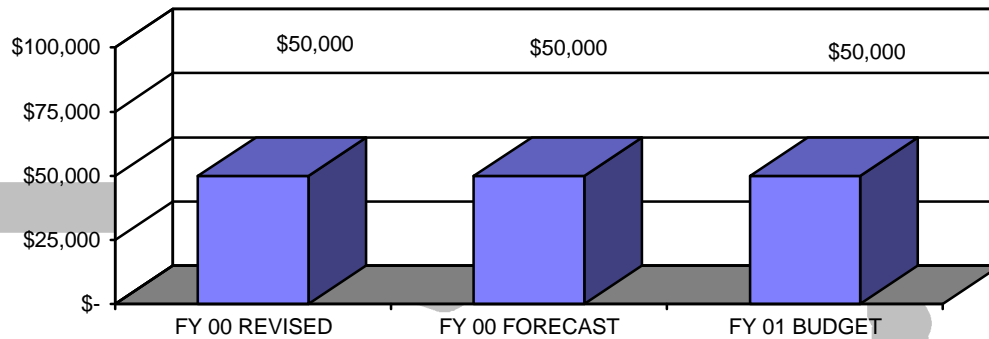


The largest single component of miscellaneous revenues in the General Fund is interest income. Increased miscellaneous revenue is attributed to an increase in budgeted interest income for FY 2000-01. Interest revenue is conservatively budgeted at \$8,579,526 for FY 1999-00, and is projected to significantly exceed this target due to higher-than-anticipated beginning fund balance. Interest income is also accrued from other funds held by the Treasurer. Budgeted revenue for interest income is budgeted at \$8,000,000 for FY 2000-01. In the future, General Fund interest income is expected to decline because of the transfer of the fund balance to the new County Improvement Fund to repay COP's.

Miscellaneous Revenue Summary			
Department	FY 1999-00	FY 2000-01	Description
Assessor	90,000	100,000	Sale of Maps, Copies, Etc.
Clerk of the Court	80,000	25,000	Sale of Copies & Bad Check Fees
County Attorney	8,000	8,000	Drug Offender Diversion Fees
Elections	15,000	15,000	Sale of Copies and Maps
Facilities Management	21,472	0	Baseball Parking
General Government	11,286,711	11,207,185	Interest Income, Other
Human Resources	3,100	202,000	Sale of Copies
Justice Courts	75,000	90,000	Sale of Copies
Juvenile Probation	5,000	1,400	Key Replacement Fees
Materials Management	27,000	27,000	Surplus, Vending Machine, & Copy Sales
Recorder	1,050,000	1,011,000	Micrographics & Photocopy Sales
Sheriff	116,200	116,200	Sale of Copies and Reimbursement for ID Cards
Superintendent of Schools	78,000	35,000	National Forest Fees for Schools
	12,855,483	12,837,785	

Gain / Loss Of Fixed Assets

Gain / Loss of Fixed Assets (General Fund)



Gain/Loss on General Fund Fixed Assets is budgeted conservatively consistent with the FY 1999-00 revised budget.

Transfers In From Other Funds

The Transfers In to the General Fund are made up on two components: \$7,193,615 for Central Service Costs to the Department of Finance, and \$54,677,600 for Disproportionate Share reimbursement from Maricopa Intergrated Health System.

Transfers In (General Fund)

